

State of South Dakota

EIGHTIETH SESSION
LEGISLATIVE ASSEMBLY, 2005

571L0553

SENATE TAXATION COMMITTEE ENGROSSED NO.

HB 1122 - 02/25/2005

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Representatives Wick, Brunner, Cutler, Davis, Deadrick, Dykstra, Faehn, Frost, Garnos, Gassman, Glover, Hackl, Haley, Halverson, Hargens, Heineman, Jensen, Koistinen, Lange, Michels, Murschel, O'Brien, Rave, Schafer, Sebert, Tornow, Turbiville, Weems, and Willadsen and Senators Kelly, Abdallah, Bartling, Bogue, Broderick, Duenwald, Duniphan, Earley, Gant, Hansen (Tom), Hanson (Gary), Lintz, McCracken, Moore, Nesselhuf, Olson (Ed), Peterson (Jim), Schoenbeck, and Sutton (Dan)

1 FOR AN ACT ENTITLED, An Act to provide certain contractor's excise, sales, and use tax
2 refunds.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That section 2 of House Bill 1261 as previously enacted by the 2005 South
5 Dakota Legislature be amended to read as follows:

6 For the purposes of this Act, the term, new business facility, means a new building or
7 structure or the expansion of an existing building or structure, including a power generation
8 facility, the construction of which is subject to the contractor's excise tax pursuant to chapter
9 10-46A or 10-46B. A new business facility does not include any building or structure:

10 (1) Used predominantly for the sale of products at retail, other than the sale of electricity
11 at retail, to individual consumers;

12 (2) Used predominantly for residential housing or transient lodging;



1 (3) Used predominantly to provide health care services; or

2 (4) That is not subject to ad valorem real property taxation or equivalent taxes measured
3 by gross receipts.

4 Section 2. That § 10-45B-6 be amended to read as follows:

5 10-45B-6. Any person desiring to claim a refund pursuant to ~~§ 10-45B-2~~ this chapter shall
6 apply for a permit from the secretary at least thirty days prior to ~~commencement of the project~~
7 the construction date. However, any project with a construction date between February 1, 2005,
8 and July 1, 2005, that would otherwise qualify for a refund shall apply for a permit by August 1,
9 2005. The application for a permit shall be submitted on a form prescribed by the secretary. A
10 separate application shall be made and submitted for each project. Upon approval of the
11 application, the secretary shall issue a permit entitling the applicant to submit refund claims as
12 provided by §§ 10-45B-7 and 10-45B-8. Such permit or refund claims are not assignable or
13 transferable except as collateral or security pursuant to chapter 57A-9.